

North Dakota Office of State Tax Commissioner

Motor Vehicle Fuel Tax Report

Tax Type 61
Form S01

61



Report for Month _____, 20____

Check if Amended Report ☐

| | | |
|--|-------------|--------|
| Business Name (as it appears on your license) | FEIN | Suffix |
| Address | License # | |
| City, Town or Post Office, State, and Zip Code | Telephone # | |

This report is due on or before the 25th of the month
Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck ND 58505-0599

Check box to cancel license ☐

Attach license. Cancellation date _____

| Column A | Column B | Column C | Column D | Column E | Column F |
|---|--|-------------------------------|--------------------------------|---------------------------------|---------------|
| Gasoline Pro. 065 | Gasohol Pro. 124 | Unblended Ethanol Pro. 241 | Unblended Methanol Pro. 243 | Blending Components Pro. 122 | Column Totals |
| ~~Do not make an entry in a shaded area~~ | | | | | |
| 1. Inventory forward = last month's line 13 entries. | | | | | 1. W |
| 2. Gal. mfg., purchased, imported = Schs. 1+2+3. | | | | | 2. X |
| 3. Product transfers (+ or -) within tax type 61. | | | | | 3. |
| 4. Gal. taxable at \$.21 per gal. = Sch. 5. | | | | | 4. D |
| 5. Gal. allowance on Sch. 5 sales = .005 x line 4. | | | | | 5. F |
| 6. Gal. taxable at \$.21 per gal. = Schs. 5A+5Q. | | | | | 6. |
| 7. Gal. from \$.21 per gal. tax-pd inven. = Sch. 10G. | | | | | 7. H |
| 8. Net gal. taxable at \$.21 per gal. = lines 4-5+6-7. | | | | | 8. Q |
| 9. Net gal. gasohol taxable at \$.21 per gal. = lines 4-5+6-7. | | | | | 9. A |
| 10. Gal. ND non-taxable = Schs. 6+7. | | | | | 10. N |
| 11. Gal. ND tax-exempt = Schs. 8+10. | | | | | 11. L |
| 12. Book inventory = lines 1+2+3 -4-6-10-11. | | | | | 12. |
| 13. Ending physical inventory. | | | | | 13. Y |
| 14. Gains: IF line 12 is less than line 13, enter dif. | | | | | 14. 4 |
| 15. Losses: IF line 12 is greater than line 13, enter dif. | | | | | 15. Z |
| 16. Tax due at \$.21 per gal. = \$.21 x line 8. | | | | | 16. C |
| 17. Tax due at \$.21 per gal. on gasohol = \$.21 x line 9. | | | | | 17. R |
| 18. Tax subject to allowance = lines 16+17. | | | | | 18. |
| 19. Collection allowance = .02 x line 18. | | | | | 19. I |
| 20. Tax due on excess loss = p. 2, line 40. | | | | | 20. M |
| 21. Total tax due = lines 18-19+20. | For lines 1 through 17, enter the total of Columns A through E in Column F | | | | 21. |
| 22. Penalty = .05 x line 21 (min. \$5.00). | | | | | 22. T |
| 23. Interest = .01 per month x line 21. | | | | | 23. U |
| 24. Insp. Fees = total of Col. F (lines 8+9+11) x .00025. | For lines 18 through 26, use Column F only | | | | 24. 6 |
| 25. Tax credits available from prior months or audit. | | | | | 25. V |
| 26. Total due = lines 21+22+23+24-25. | | | | | 26. |

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Taxpayer

Title

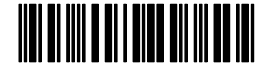
Date

Signature of Preparer Other Than Taxpayer

Date

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Motor Vehicle Fuel Reconciliation of Gains & Losses



(Complete only when reconciling to determine tax due on losses)

| | | | |
|---------------|------|--------|---------------------------------|
| Business Name | FEIN | Suffix | Period Covered - Month and Year |
|---------------|------|--------|---------------------------------|

If reconciliation covers more than a one-month period:

Complete lines 27 through 40

If reconciliation covers current report month only:

Use the entries on page 1, Column F, lines 14 and 15 to determine the net gain or net loss.

- If Column F, line 14 is greater than Column F, line 15, subtract line 15 from line 14 for a net gain - transfer the net gain to page 2, Column F, line 35 and stop there.
- If Column F, line 15 is greater than Column F, line 14, subtract line 14 from line 15 for a net loss - transfer the net loss to page 2, Column F, line 36 and complete the remaining applicable lines.
- The loss allowance for line 37 = .005 x the entry on page 1, Column F, line 2.

Use only Column F totals for this reconciliation

| Covers Period From _____ through _____ Month, Year Month, Year | | Column F Column Totals |
|---|--|---------------------------|
| 27. Physical inven. = transfer entry from p. 1, Col. F, line 1 (from report for first month in reconciliation period) | | 27. |
| 28. Gal. mfg., purchased, imported = sum. of p. 1, Col. F, line 2 | | 28. |
| 29. Gal. taxable at \$.21 per gal. = sum. of p. 1, Col. F, line 4 | | 29. |
| 30. Gal. taxable at \$.21 per gal. = sum. of p. 1, Col. F, line 6 | | 30. |
| 31. Gal. ND non-taxable = sum. of p. 1, Col. F, line 10 | | 31. |
| 32. Gal. ND tax-exempt = sum. of p. 1, Col. F, line 11 | | 32. |
| 33. Book inventory = lines 27+28-29-30-31-32 | | 33. |
| 34. Ending physical inventory = transfer entry p. 1, Col. F, line 13 | | 34. |
| 35. Gains: IF line 33 is less than line 34, enter dif. | | 35. |
| 36. Losses: IF line 33 is greater than line 34, enter dif. | | 36. |
| 37. Loss allowance = .005 x line 28 | | 37. |
| 38. Documented casualty losses. | | 38. |
| 39. Taxable excess losses = lines 36-37-38 | | 39. |
| 40. Tax due at \$.21 per gal. = \$.21 x line 39 (enter here, and on p. 1, Col. F, line 20) | | 40. |